

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0339 Evergreen Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$3,436**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	245	1,065,054	356,855	341,548	
2007	234	1,065,860	360,172	343,698	1,075
2008			366,443	350,570	3,436

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 807

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,347

Per-student amount for FY 2007----- 4,555

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	245	1,065,054	420,166	644,888	
2007	234	1,065,860	448,784	617,076	1,075
2008					3,436

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -27,811

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,632

Per-student amount for FY 2007----- 2,637

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Bigfork Elem 0330						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	90605.71	100433.73
			2XX	Personal Services - Employee Benefits	11763.59	15195.71
			3XX	Purchased Professional and Technical Services	.00	1837.26
			5XX	Other Purchased Services	.00	362.24
			6XX	Supplies and Materials	123.64	592.52
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	25717.74	32352.39
			2XX	Personal Services - Employee Benefits	3592.00	3968.53
			3XX	Purchased Professional and Technical Services	662.76	554.61
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5914.47	5904.57
			2XX	Personal Services - Employee Benefits	2285.78	2519.49
			4XX	Purchased Property Services	380.56	60.00
			5XX	Other Purchased Services	1476.50	1360.80
			6XX	Supplies and Materials	2961.38	2669.45
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	35578.00	38832.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	13669.41	15321.82
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	2723.77	4861.33
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	862.91	817.24
District/Coop Totals					198,318.22	227,643.69

Bigfork H S 0331

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	76441.97	80942.99
			2XX	Personal Services - Employee Benefits	7893.15	9927.22
			3XX	Purchased Professional and Technical Services	.00	701.37
			5XX	Other Purchased Services	466.03	119.56
			6XX	Supplies and Materials	480.25	1323.08

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Bigfork H S 0331						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	4566.90	5844.86
			2XX	Personal Services - Employee Benefits	584.73	652.71
			3XX	Purchased Professional and Technical Services	84.00	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5914.45	4798.26
			2XX	Personal Services - Employee Benefits	2285.88	2508.08
			4XX	Purchased Property Services	380.56	60.00
			5XX	Other Purchased Services	.00	152.25
			6XX	Supplies and Materials	2961.36	2654.98
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	37816.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	10576.23	12173.92
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	767.13	836.45
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	862.84	689.55
District/Coop Totals					152,081.48	123,385.28

Evergreen Elem 0339

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	248764.55	277171.30
			2XX	Personal Services - Employee Benefits	56567.67	51128.17
			3XX	Purchased Professional and Technical Services	3364.00	931.04
			5XX	Other Purchased Services	208.00	1652.41
			6XX	Supplies and Materials	4449.46	13238.85
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	105658.16	109720.58
			2XX	Personal Services - Employee Benefits	25131.84	19238.04
			4XX	Purchased Property Services	100.00	90.00
			5XX	Other Purchased Services	402.72	1354.11
			6XX	Supplies and Materials	2494.84	1558.44

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Evergreen Elem 0339						
01	General Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	12847.40	13310.77
			2XX	Personal Services - Employee Benefits	959.24	1749.47
			5XX	Other Purchased Services	3516.62	983.60
			6XX	Supplies and Materials	2360.14	2859.20
			810	Dues and Fees	.00	647.00
			8XX	Other Expenditures	683.00	.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	38457.28	35000.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	39566.77	50074.37
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	22137.50	27931.90
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	6404.04	2084.29
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
521			1XX	Personal Services - Salaries	.00	16715.68
521			2XX	Personal Services - Employee Benefits	.00	162.24
521			6XX	Supplies and Materials	134.34	.00
		21XX	Support Services - Students			
521			1XX	Personal Services - Salaries	20511.18	.00
521			2XX	Personal Services - Employee Benefits	2122.80	.00
		24XX	Support Services - School Administration			
521			1XX	Personal Services - Salaries	28897.65	327.96
521			2XX	Personal Services - Employee Benefits	5661.17	9.35
521			5XX	Other Purchased Services	.00	261.44
521			6XX	Supplies and Materials	.00	1159.68
District/Coop Totals					631,400.37	629,359.89

Helena Flats Elem 0320

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	44479.84	45527.91
2XX	Personal Services - Employee Benefits	9678.32	9895.40

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PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Helena Flats Elem 0320						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	310.00	.00
			5XX	Other Purchased Services	.00	183.33
			6XX	Supplies and Materials	594.78	6076.63
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	454.26	3383.00
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	483.50	.00
			5XX	Other Purchased Services	269.97	.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	255.00	.00
			2XX	Personal Services - Employee Benefits	2.91	.00
			5XX	Other Purchased Services	1005.00	.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	25720.00	4928.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	.00	6027.21
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
767			1XX	Personal Services - Salaries	.00	9027.23
767			2XX	Personal Services - Employee Benefits	.00	422.77
District/Coop Totals					83,253.58	85,471.48
Prime Applicant Totals					1,065,053.65	1,065,860.34